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requirements, since the income tax has proved to be the most effective method of obtaining the greatest revenue not only by this country but by foreign countries. Many of our States have recognized this fact and have enacted income tax laws based on the Federal statute. It appears certain that additional States will enact similar laws within a short space of time. The National Tax Association has rendered valuable services in its efforts to standardize the State tax laws, the approach in all cases being to the Federal statute."

Regardless of any new tax legislation which may be enacted, the Revenue Acts of 1917 and 1918 are at the present time of vital importance to the taxpayers. This will be appreciated when it is known that all of the 1917 returns have not yet been investigated by the Treasury Department, and that a special drive is being made by the department to complete its investigation of these returns prior to March 1, 1921, after which time the statute of limitation applies. This results in deferring the investigation of the 1918 and 1919 returns until a later date. It is one thing to prepare a return. It is another matter to prepare one which can be supported and will pass the investigation of the field auditors sent out by the Bureau of Internal Revenue.

Much controversy has arisen between taxpayers and the Internal Revenue Bureau because of exceptions taken by field auditors to the treatment of items in returns. This has given rise to a need for unbiased and highly specialized tax advice, a service in which public accountants have played a most important part. Much of the tax practice previously executed by lawyers has gradually passed over to accountants.

We have pleasure in announcing the appointment, effective September 1, 1920, of Mr. N. K. Vincent as assistant manager of the Kansas City office.

Index to Volume III

Anniversary, Haskins & Sells.....	17
Buffalo Office.....	72
Cash, The Proof of.....	80
Certified Financial Statements.....	86
"Certified Public Accountant, The".....	9
Charles Waldo Haskins Institute.....	75
Cincinnati Office.....	52
Consolidated Capital Stock Tax Returns—.....	57
Cost of Living.....	66
Cotton, The Marketing of.....	62
"Criticism".....	53
"Crowded Hour, The".....	64
Dallas Office.....	52
Denver Office.....	6
Drawbacks.....	10
Expense Funds.....	83
"Facilitating Business Enterprise".....	1
Foreign Exchange.....	14, 49, 73, 81
France After the War.....	54
"Gumption".....	69
Havana Office.....	52, 67
Inventory.....	14
Investment.....	66
Kansas City Office.....	6
Mormons, A Visit to the.....	78
New Building.....	67
Paris Office.....	52, 73
"Passing It Along".....	59
"Place Ahead, The".....	45
"Point of View, The".....	77
Problems.....	14, 49, 73, 81
"Profession, Not a Business, A".....	85
Professional Training, Department of.....	56, 76
Profit Sharing.....	2
"Putting Yourself in His Place".....	61
Removal.....	67
Reports, Writing of.....	12
Salt Lake City.....	78
Security Offerings.....	11, 66
Shanghai Office.....	52, 73
Spanish Letter.....	13, 59
Stock Dividends.....	46
Street Railways.....	58
Supervising Accountant, The.....	11
Tax Information.....	13
Tax Returns.....	64
Taxation.....	70, 90
Tulsa Office.....	6